

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 07/05/11

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

537 - 537

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2010)	343	164	507	214	721
10	ATTENDING PUPILS (OCTOBER 2010)	346	162	508	219	727
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	344.5	163.0	507.5 (70%)	216.5 (30%)	724.0

12	Position	K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	20.3 (17:1)	10.2 (16:1)	14.4 (15:1)	=	44.9	/	48.6	=	.92	X	2481,017	=	1597,775	684,761
B.	GUIDANCE	1.0 (350:1)	0.5 (350:1)	0.9 (250:1)	=	2.4	/	1.4	=	1.71	X	84,884	=	101,606	43,546
C.	LIBRARIANS	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	1.0	=	.90	X	58,716	=	36,991	15,853
D.	HEALTH	0.4 (800:1)	0.2 (800:1)	0.3 (800:1)	=	0.9	/	0.7	=	1.29	X	31,404	=	28,358	12,153
E.	EDUCATION TECHS	3.4 (100:1)	1.6 (100:1)	0.9 (250:1)	=	5.9	/	10.6	=	.56	X	204,475	=	80,154	34,352
F.	LIBRARY TECHS	0.7 (500:1)	0.3 (500:1)	0.4 (500:1)	=	1.4	/	0.0	=	1.40	X	0	=	13,873	5,945
G.	CLERICAL	1.7 (200:1)	0.8 (200:1)	1.1 (200:1)	=	3.6	/	6.0	=	.60	X	195,186	=	81,978	35,134
H.	SCHOOL ADMIN.	1.1 (305:1)	0.5 (305:1)	0.7 (315:1)	=	2.3	/	2.8	=	.82	X	196,782	=	112,953	48,408

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		18,778	8,011
B.	Supplies and Equipment	342	473		173,565	102,405
C.	Professional Development	58	58		29,435	12,557
D.	Instructional Leadership Support	24	24		12,180	5,196
E.	Co- and Extra-Curricular Student	34	113		17,255	24,465
F.	System Administration/Support	218	218		110,635	47,197
G.	Operations & Maintenance	1,002	1,191		508,515	257,852

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	335,299	143,699
B.	Education & Library Technicians	36.00%	33,850	14,507
C.	Clerical	29.00%	23,774	10,189
D.	School Administrators	14.00%	15,813	6,777

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-396,992	-170,133
16	Adjustment for Title I Revenues	-165,647	-70,991

17	TOTALS	2770,146	1271,881
18	E.P.S. RATES	5,458	5,875

Preliminary = Adjustments will be made to these subsidy printouts throughout FY12 – not comparable to previous year(s) finalized subsidy printouts.

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 07/05/11

PAGE 2

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

537 - 537

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2008          530.0          256.0          786.0
      OCTOBER 2008         489.0          246.0          735.0
      APRIL 2009           503.0          234.0          737.0
      OCTOBER 2009         499.0          229.0          728.0
      APRIL 2010           503.0          222.0          725.0
      OCTOBER 2010         498.0          218.0          716.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                500.5 +      3.16    X          5,458.00    =      2,748,976.28
      9-12 PUPILS                220.0 +     14.16    X          5,875.00    =      1,375,690.00
      ADULT EDUC. COURSES AT .1      0.2          X          5,875.00    =      1,175.00
      K-8 EQUIV. INSTR. PUPILS      0.250        X          5,458.00    =      1,364.50
      9-12 EQUIV. INSTR. PUPILS      0.625        X          5,875.00    =      3,671.88

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .7189     359.8    X .15    X          5,458.00    =      294,568.26
      9-12 DISADVANTAGED @ .7189     158.2    X .15    X          5,875.00    =      139,413.75
      K-8 LIMITED ENGLISH PROF.       24.0    X .500    X          5,458.00    =      65,496.00
      9-12 LIMITED ENGLISH PROF.      13.0    X .500    X          5,875.00    =      38,187.50

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT          500.5          X          43.00    =      21,521.50
      9-12 STUDENT ASSESSMENT          220.0          X          43.00    =      9,460.00
      K-8 TECHNOLOGY RESOURCES          500.5          X          97.00    =      48,548.50
      9-12 TECHNOLOGY RESOURCES          220.0          X          293.00    =      64,460.00
      K-2 PUPILS                       172.5    X .10    X          5,458.00    =      94,150.50

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =      0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =      0.00

OPERATING ALLOCATION                                4,906,683.67
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 4,759,483.15

30  ADJUSTED TOTAL OPERATING ALLOCATION                                4,759,483.15

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 07/05/11

PAGE 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

537 - 537

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	10,149.34	X	101.60%	=	10,311.73
32	SPECIAL EDUCATION - EPS ALLOCATION					1,304,152.68
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	192,072.69	X	101.60%	=	195,145.85
35	TRANSPORTATION - EPS ALLOCATION					533,245.88
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					69,218.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					2,112,074.14
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					6,871,557.29

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2010-11 - RSU 37 / MSAD 37				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - RSU 37 / MSAD 37				57,600.00
44	INSURED VALUE FACTOR FOR 2009-10 - RSU 37 / MSAD 37				0.00
47	TOTAL DEBT SERVICE ALLOCATION				57,600.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				6,929,157.29

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 07/05/11

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

537 - 537

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION					
ADDISON	151.0	21.05%	1,458,587.61		0.00		1,458,587.61					
CHERRYFIELD	129.0	17.98%	1,245,862.48		0.00		1,245,862.48					
COLUMBIA	73.5	10.24%	709,545.71		0.00		709,545.71					
COLUMBIA FALLS	73.5	10.24%	709,545.71		0.00		709,545.71					
HARRINGTON	126.0	17.56%	1,216,760.02		0.00		1,216,760.02					
MILBRIDGE	164.5	22.93%	1,588,855.77		0.00		1,588,855.77					
TOTAL	717.5						6,929,157.30					
			2010 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION				
ADDISON			148,200,000	7.470		1,107,054.00		1,458,587.61	1,107,054.00	24.42%	7.47M	
CHERRYFIELD			87,250,000	7.470		651,757.50		1,245,862.48	651,757.50	14.38%	7.47M	
COLUMBIA			37,700,000	7.470		281,619.00		709,545.71	281,619.00	6.21%	7.47M	
COLUMBIA FALLS			35,200,000	7.470		262,944.00		709,545.71	262,944.00	5.80%	7.47M	
HARRINGTON			113,150,000	7.470		845,230.50		1,216,760.02	845,230.50	18.65%	7.47M	
MILBRIDGE			185,350,000	7.470		1,384,564.50		1,588,855.77	1,384,564.50	30.54%	7.47M	
TOTAL			606,850,000			4,533,169.50		6,929,157.30	4,533,169.50	100.00%	7.47M	

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 37 / MSAD 37

2011-12

537 - 537

E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,929,157.29	4,533,169.50	2,395,987.79
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	6,929,157.29	4,533,169.50	2,395,987.79
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			2,395,987.79
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 65.42%	STATE SHARE % = 34.58%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 65.42%	STATE SHARE % = 34.58%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	7,076,357.81		